

2016

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas

We, the undersigned, officers of

City of Highland

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit 2016		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	483,871	114,154	33.886
Debt Service	10-113		33,000		
Library	12-1220				
Special Highway			134,313		
Water			540,699		
Sewer			242,181		
Capital Projects			37,098		
Non-Budgeted Funds					
Totals		xxxxx	1,471,162	114,154	33.886
Notice of the vote to adopt required to be published and attached to the budget			No		County Clerk's Use Only
Budget Summary		0			3,368,735
Neighborhood Revitalization					Nov 1, 2015 Total Assessed Valuation

Assisted by:
Karl & Long, LLC

Address:
10115 Cherry Lane
Lenexa, KS 66220
Email:
jim@karlinlong.com

Date Attested August 18 2015
Reggie Ranner
County Clerk

Dana L. Davis
Mark A. Davis
Cheryl A. Davis
Donna L. Davis
Scott L. Davis

Governing Body

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 110,735
2. Debt service levy in 2015 budget	- \$ 0
3. Tax levy excluding debt service	\$ 110,735
2015 Valuation Information for Valuation Adjustments	
4. New improvements for 2015 :	+ 32,699
5. Increase in personal property for 2015 :	
5a. Personal property 2015	+ 38,975
5b. Personal property 2014	- 45,342
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2015 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2015 :	+ 16,705
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	49,404
9. Total estimated valuation July 1, 2015	3,368,857
10. Total valuation less valuation adjustment (9 minus 8)	3,319,453
11. Factor for increase (8 divided by 10)	0.01488
12. Amount of increase (11 times 3)	+ \$ 1,648
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 112,383
14. Debt service levy in this 2016 budget	0
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	112,383
16. Consumer Price Index for all urban consumers for calendar year 2014	1.60%
17. Consumer Price Index adjustment (3 times 16)	\$ 1,772
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 114,155

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Highland

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General Fund	Special Highway Fund	30,000	20,000	60,000	K.S.A. 12-1,119
Water Fund	Debt Service Fund	-	32,068	33,000	K.S.A. 12-825d
	Totals	30,000	52,068	93,000	
	Adjustments*				
	Adjusted Totals	30,000	52,068	93,000	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Tower/Water Line	3/25/2013	3/28/2053	2.50	805,000	793,057	3/28	3/28	19,826	12,242	19,520	12,548
Total G.O. Bonds					793,057			19,826	12,242	19,520	12,548
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE	8/1/1999	9/1/2018	3.44	797,380	160,567	3/1, 9/1	3/1, 9/1	4,775	43,938	3,361	45,462
Total Other					160,567			4,775	43,938	3,361	45,462
Total Indebtedness					953,624			24,601	56,180	22,881	58,010

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2015	Payments Due 2015	Payments Due 2016
Firefighting Equipment	6/1/2005	6/1/2025	1.00	17,000	9,579	970	970
Totals					9,579	970	970

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	106,478	126,110	125,031
Receipts:			
Ad Valorem Tax	104,042	110,735	xxxxxxxxxxxxxxxxxx
Delinquent Tax	205	250	
Motor Vehicle Tax	18,220	17,777	18,459
Recreational Vehicle Tax	395	326	391
16/20M Vehicle Tax	2,097		2,124
Commercial Vehicle Tax		160	168
Watercraft Tax		200	182
Gross Earning (Intangible) Tax	3,365	2,973	2,361
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	25,568	28,000	28,000
Local Sales Tax	86,839	88,000	80,000
Franchise Tax	71,599	71,000	68,000
Licenses	751	1,000	1,000
Building Permits			
State of Kansas			
Reimbursements			
Redemption Dist	1,100	2,000	2,000
Municipal Fees	41,684	39,000	40,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	2,547	2,000	2,000
Miscellaneous	10,664		
Does miscellaneous exceed 10% of Total R			
Total Receipts	369,076	363,421	244,686
Resources Available:	475,555	489,531	369,717
Expenditures:			
Salaries & Wages	173,128	180,500	185,000
Employee Benefits			
Contractual Services	62,014	86,000	120,000
Public Safety	25,427	25,000	40,000
Commodities	34,533	45,000	67,000
Capital Outlay	16,178	0	3,130
Debt Service	970	1,000	1,000
Operating Transfers Out To Special Highw	30,000	20,000	60,000
Other Expenses	75		741
Neighborhood Revitalization	7,120	7,000	7,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	349,445	364,500	483,871
Unencumbered Cash Balance Dec 31	126,110	125,031	xxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	454,850	481,653	483,871
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			483,871
Tax Required			114,154
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			114,154

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	0	1
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water Fund		32,068	33,000
Interest on Idle Funds			
Miscellaneous		1	
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	32,069	33,000
Resources Available:	0	32,069	33,001
Expenditures:			
Principal	0	12,242	12,548
Interest & Fees	0	19,826	20,452
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	32,068	33,000
Unencumbered Cash Balance Dec 31	0	1	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	0	33,000	33,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			33,000
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			0

Qualifies for

City of Highland

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	73,377	30,894	45,084
Receipts:			
State of Kansas Gas Tax	26,117	26,190	26,230
County Transfers Gas		0	0
Operating transfers In From General	30,000	20,000	60,000
Reimbursement			
Interest on Idle Funds			
Miscellaneous		3,000	3,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	56,117	49,190	89,230
Resources Available:	129,494	80,084	134,314
Expenditures:			
Contractual	80,689	25,000	80,000
Commodities	17,911	10,000	54,313
Capital Outlay			
Debt Service			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	98,600	35,000	134,313
Unencumbered Cash Balance Dec 31	30,894	45,084	1
2014/2015/2016 Budget Authority Amount	148,318	165,479	134,313

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	212,497	291,572	300,700
Receipts:			
Charges to Customers	232,855	222,000	240,000
Reimbursement - Grant Funds	50,001	0	
Reimbursement - Other	586	1,196	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	283,441	223,196	240,000
Resources Available:	495,938	514,768	540,700
Expenditures:			
Personnel Services	73,030	75,000	95,000
Contractual Services	74,237	80,000	180,000
Commodities	21,901	24,000	60,000
Other Expenses	3,130	3,000	10,000
Capital Outlay			162,699
Debt Service	32,068		
Transfer to Debt Service Fund		32,068	33,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	204,366	214,068	540,699
Unencumbered Cash Balance Dec 31	291,572	300,700	1
2014/2015/2016 Budget Authority Amount	463,236	404,496	540,699

City of Highland

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	67,210	85,181	82,181
Receipts:			
Charges to Customers	158,507	156,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	158,507	156,000	160,000
Resources Available:	225,717	241,181	242,181
Expenditures:			
Personnel Services	47,719	50,000	55,000
Contractual Services	17,479	26,000	50,000
Commodities	26,252	30,000	35,000
Capital Outlay			49,181
Debt Service	49,086	53,000	53,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	140,536	159,000	242,181
Unencumbered Cash Balance Dec 31	85,181	82,181	0
2014/2015/2016 Budget Authority Amount	179,221	219,211	242,181

Adopted Budget Capital Projects	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	27,098	27,098	27,098
Receipts:			
Grant Funds			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	10,000
Resources Available:	27,098	27,098	37,098
Expenditures:			
Capital Outlay	0	0	37,098
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	37,098
Unencumbered Cash Balance Dec 31	27,098	27,098	0
2014/2015/2016 Budget Authority Amount	37,098	37,098	37,098

Input Sheet for City Budget Workbook

Enter city name ("City of ____"):

City of Highland

Enter county name followed by "County":

Doniphan County

Enter year being budgeted (YYYY):

2016

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2015 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2015 *Expenditures*	2014 Ad Valorem Tax
General	12-101a	481,653	110,735
Debt Service	10-113	33,000	
Library	12-1220		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2015 Budgeted Year			110,735

Other (non-tax levy) fund names:

Special Highway	165,479
Water	404,496
Sewer	219,211
Capital Projects	37,098

Single No Tax Levy Fund:

Total Expenditures for 2015 Budgeted Year	1,340,937

Non-budgeted funds:

1	Degginger Fund
2	Building Maintenance
3	Diversion Fund
4	Parks and Recreation
5	

The input for the following comes directly from the 2015 Budget, Budget Summary Page

	2013 Tax Rate (2014 Column)
General	32.604
Debt Service	
Library	
0	
0	
0	
0	
Total	32.604

Total Tax Levied (2014 budget column)	107,274
Assessed Valuation (2014 budget column)	3,290,232

Outstanding Indebtedness, January 1:	2013	2014
G.O. Bonds	805,000	805,000
Revenue Bonds	0	0
Other	244,071	203,031
Lease Purchase Principal	23,325	10,442

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information

Total Assessed Valuation for 2015	3,368,857
New Improvements for 2015	32,699
Personal Property excluding oil, gas, and mobile homes - 2015	38,975
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2015	16,705
Personal Property excluding oil, gas, and mobile homes- 2014	45,342
Gross earnings (intangible) tax estimate for 2016	2,361
Neighborhood Revitalization	241,179

Actual Tax Rates for the 2015 Budget:

Fund	Rate
General	33.737
Debt Service	0.000
Library	0.000
0	
0	
0	
0	
Total	33.737

Final Assessed Valuation from the November 1, 2014 Abstract 3,282,273

From the County Treasurer's Budget Information - Budget Year Estimates

Motor Vehicle Tax Estimate	18,459
Recreational Vehicle Tax Estimate	391
16/20 M Vehicle Tax Estimate	2,124
Commercial Vehicle Tax Estimate	168
Watercraft Tax Estimate	182
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2013 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 0.0%

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)

2016 State Distribution for Kansas Gas Tax	26,230
2016 County Transfers for Gas***	
Adjusted 2015 State Distribution for Kansas Gas Tax	26,190
Adjusted 2015 County Transfers for Gas***	

*****Note:** Only used when a portion of the County monies are distributed to the Cities under the provisions K.S.A. 79-3425c

From the 2014 Budget Certificate Page

Funds	2014 Expenditure Amounts Budget Authority
General	454,850
Debt Service	0
Library	0
0	
0	
0	
0	
Special Highway	148,318
Water	463,236
Sewer	179,221
Capital Projects	37,098
0	
0	
0	

Note: If the 2014 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be received. Please input information in the green areas.

Official Name:

Official Title:

Date:

Time:

Location:

Available at:

Must be at least 10 days between date published and hearing held.

Latest date for notice to be published in your newspaper: August 2, 2015

January

February

March

April

May

June

July

August

September

October

November

December

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

August

J8

August 2, 2015

8

2

2015

NOTICE OF BUDGET HEARING

The governing body of
City of Highland
will meet on August 12, 2015 at 7:00 p.m. at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	349,445	32.604	364,500	33.737	483,871	114,154	33.885
Debt Service			32,068		33,000		
Library							
Special Highway	98,600		35,000		134,313		
Water	204,366		214,068		540,699		
Sewer	140,536		159,000		242,181		
Capital Projects					37,098		
Non-Budgeted Funds	30,862						
Totals	823,809	32.604	804,636	33.737	1,471,162	114,154	33.885
Less: Transfers	30,000		52,068		93,000		
Net Expenditure	793,809		752,568		1,378,162		
Total Tax Levied	107,274		110,735		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,290,232		3,282,273		3,368,857		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	805,000	805,000	793,057
Revenue Bonds	0	0	0
Other	244,071	203,031	160,567
Lease Purchase Principal	23,325	10,442	9,579
Total	1,072,396	1,018,473	963,203

*Tax rates are expressed in mills


City Official Title: Mayor

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget for 2016
	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures
General	349,445	32.604	483,871
Debt Service			33,000
Library			
Special Highway	98,600		
Water	204,366		134,313
Sewer	140,536		540,699
Capital Projects			242,181
			37,098
Non-Budgeted Funds	30,862		
Totals	823,809	32.604	1,471,162
Less: Transfers	30,000		93,000
Net Expenditure	793,809		1,378,162
Total Tax Levied	107,274		xxxxxx
Assessed Valuation	3,290,232		3,368,857

Outstanding Indebtedness,

January 1,	2013
G.O. Bonds	805,000
Revenue Bonds	0
Other	244,071
Lease Purchase Principal	23,325
Total	1,072,396

*Tax rates are expressed in mills

2014
805,000
0
203,031
10,442
1,018,473

2015
793,057
0
160,567
9,579
963,203

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 23 day of July, 2015, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____

Dana D. Foley
Publisher

Subscribed and sworn to before me this 23
day of July, 2015.

Lori Vertin
NOTARY PUBLIC
STATE OF KANSAS

Notary Public

My commission expires 7-6-19

Printer's fee/ Affidavit fee \$ 260

Scott Smith
City Official Title: Mayor